



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Julie Jones **Phone #:** (406) 668-7755

(Signature)

(Date)

Chair, Board of Trustees: Jerry Paugh

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Black Mountain

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
329	Jobs for Montana Graduates	STATE		State
390	Vo Ed All Career & Tech Ed Programs	STATE		State
391	Vo Ed Carl Perkins Basic Grant	FEDERAL		84.048A
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	4120	84.358A
420	Title I, Part A, Improving Basic Programs	FEDERAL	4200	84.010A
425	Migrant Education	FEDERAL		84.011
445	School Safety Transfer	LOCAL		
456	IDEA Part B	FEDERAL		84.027
474	DPHHS Funds for Pre-Employment	FEDERAL	4740	

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	114,484.22	56,858.02	257,895.14	9,645.13
02	Taxes Receivable - Real and Personal (120-149)	22,881.16	3,320.97	2,120.84	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	14,897.50			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	152,262.88	60,178.99	260,015.98	9,645.13
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	22,892.21	3,320.97	2,120.84	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	129,370.67	56,858.02	257,895.14	9,645.13
52	TOTAL FUND BALANCE/EQUITY	129,370.67	56,858.02	257,895.14	9,645.13
53	TOTAL LIABILITIES AND FUND BALANCE	152,262.88	60,178.99	260,015.98	9,645.13

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,030.24	125,015.92	10,754.41	12,484.70
02	Taxes Receivable - Real and Personal (120-149)	1,087.01			60.06
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			56,880.91	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	10,117.25	125,015.92	67,635.32	12,544.76
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	1,087.01			60.06
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	9,030.24	125,015.92	67,635.32	12,484.70
52	TOTAL FUND BALANCE/EQUITY	9,030.24	125,015.92	67,635.32	12,484.70
53	TOTAL LIABILITIES AND FUND BALANCE	10,117.25	125,015.92	67,635.32	12,544.76

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	18,159.93		18,900.25	6,832.04
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	18,159.93		18,900.25	6,832.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	18,159.93		18,900.25	6,832.04
52	TOTAL FUND BALANCE/EQUITY	18,159.93		18,900.25	6,832.04
53	TOTAL LIABILITIES AND FUND BALANCE	18,159.93		18,900.25	6,832.04

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,586.27	1,388.51		3,946.52
02	Taxes Receivable - Real and Personal (120-149)	855.53			6,668.01
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	2,441.80	1,388.51		10,614.53
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	855.53			6,668.01
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,586.27	1,388.51		3,946.52
52	TOTAL FUND BALANCE/EQUITY	1,586.27	1,388.51		3,946.52
53	TOTAL LIABILITIES AND FUND BALANCE	2,441.80	1,388.51		10,614.53

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,819.38	71,338.11		
02	Taxes Receivable - Real and Personal (120-149)		906.24		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	2,819.38	72,244.35		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)		906.24		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	2,819.38	71,338.11		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	2,819.38	71,338.11		
53	TOTAL LIABILITIES AND FUND BALANCE	2,819.38	72,244.35		

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	30,970.71		40,436.17	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	30,970.71		40,436.17	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	30,970.71		40,436.17	
52	TOTAL FUND BALANCE/EQUITY	30,970.71		40,436.17	
53	TOTAL LIABILITIES AND FUND BALANCE	30,970.71		40,436.17	

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	47,156.85	122,663.06		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	47,156.85	122,663.06		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	47,156.85	122,663.06		
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	47,156.85	122,663.06		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	47,156.85	122,663.06		



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		3,162.35		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		3,162.35		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		3,162.35		
35	TOTAL LIABILITIES		3,162.35		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		3,162.35		

Trustees' Financial Summary

FY2015-16

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05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	422,137.20	434,743.14
1112	District Levy - Personal Property	2,738.29	3,060.64
1113	District Levy - Heavy Motor Vehicles	0.00	737.77
1114	District Levy - Pers Prop/Mobile Homes	3,310.06	5,207.31
1190	Penalties and Interest on Taxes	893.27	1,763.10
1510	Interest Earnings	1,794.08	1,887.96
1900	Other Revenue from Local Sources	9,053.57	557.06
3110	Direct State Aid	523,751.82	513,522.00
3111	Quality Educator	45,477.90	51,022.07
3112	At Risk Student	3,146.69	4,580.10
3113	Indian Education For All	2,611.20	2,380.32
3114	American Indian Achievement Gap	200.00	2,665.00
3115	State Spec Ed Allowable Cost Pymt to Districts	18,574.50	15,422.40
3116	Data For Achievement	1,920.00	2,280.00
3118	Natural Resource Development	3,732.34	5,765.10
3120	State Guaranteed Tax Base Aid	173,594.37	172,056.76
3444	State School Block Grant	58,795.11	58,795.11
3445	State Combined Fund School Block Grant	14,176.27	0.00
3446	SB96 Block Grant Reimbursement	5,417.86	0.00
3447	SB96 Combined Block Grant Reimbursement	1,616.39	0.00
3460	Montana Oil and Gas Tax	1,000.71	1,092.49
6100	Material Prior Period Revenue Adjustments	-603.34	-1,613.79
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,293,338.29	1,275,924.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			1XX Personal Services - Salaries	428,304.68	390,166.21
			2XX Personal Services - Employee Benefits	106,536.82	106,753.05
			3XX Purchased Professional and Technical Services	3,848.70	339.00
			4XX Purchased Property Services	34,208.99	5,221.17
			5XX Other Purchased Services	3,546.09	780.09
			6XX Supplies and Materials	16,732.08	57,128.15
			7XX Property and Equipment Acquisition	0.00	6,658.54
			810 Dues and Fees	0.00	854.20
			8XX Other Expenditures	1,027.60	0.00

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries	25,503.27	24,297.88	
		2XX	Personal Services - Employee Benefits	4,209.39	4,003.50	
		3XX	Purchased Professional and Technical Services	564.83	405.29	
		5XX	Other Purchased Services	62.09	0.00	
		6XX	Supplies and Materials	1,036.15	600.00	
		222X Educational Media Services				
		1XX	Personal Services - Salaries	25,503.38	24,297.87	
		2XX	Personal Services - Employee Benefits	4,209.44	4,003.42	
		4XX	Purchased Property Services	56.40	0.00	
		6XX	Supplies and Materials	825.13	1,339.67	
		23XX Support Services - General Administration				
		1XX	Personal Services - Salaries	63,616.78	62,919.48	
		2XX	Personal Services - Employee Benefits	158.01	6,567.27	
		3XX	Purchased Professional and Technical Services	1,156.13	1,950.01	
		4XX	Purchased Property Services	621.00	0.00	
		5XX	Other Purchased Services	3,941.87	3,468.08	
		6XX	Supplies and Materials	3,075.89	281.78	
		810	Dues and Fees	0.00	11,124.71	
		8XX	Other Expenditures	5,732.83	0.00	
		24XX Support Services - School Administration				
		1XX	Personal Services - Salaries	19,775.80	23,492.65	
		2XX	Personal Services - Employee Benefits	41.33	92.22	
		5XX	Other Purchased Services	0.00	83.01	
		6XX	Supplies and Materials	0.00	12.35	
		810	Dues and Fees	100.00	0.00	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	30,950.01	25,941.66	
		2XX	Personal Services - Employee Benefits	4,926.55	93.85	
		3XX	Purchased Professional and Technical Services	11,057.00	13,950.73	
		5XX	Other Purchased Services	1,750.42	1,106.50	
		6XX	Supplies and Materials	690.18	26,250.01	
		810	Dues and Fees	2,489.00	12,211.97	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	75,643.87	90,534.98	
		2XX	Personal Services - Employee Benefits	10,619.20	11,123.76	
		3XX	Purchased Professional and Technical Services	17,952.64	2,504.29	
		4XX	Purchased Property Services	53,753.16	113,631.91	
		5XX	Other Purchased Services	17,976.46	4,355.04	
		6XX	Supplies and Materials	17,337.11	13,999.03	
		7XX	Property and Equipment Acquisition	63,894.30	0.00	
		810	Dues and Fees	127.00	663.00	



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			27XX Student Transportation Services		
			4XX Purchased Property Services	277.93	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
		1XX Personal Services - Salaries		35,825.51	50,782.45
		2XX Personal Services - Employee Benefits		10,651.51	4,850.12
		6XX Supplies and Materials		445.64	1,057.78
		62XX Resources Transferred to Other School Districts or Cooperatives			
		920 Resources Transferred to Other School Districts or Cooperatives		2,556.40	2,031.46
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
		1XX Personal Services - Salaries		36,702.84	0.00
		2XX Personal Services - Employee Benefits		8,911.75	8,555.24
		3XX Purchased Professional and Technical Services		0.00	37,166.72
		4XX Purchased Property Services		0.00	342.98
		5XX Other Purchased Services		0.00	51.00
		6XX Supplies and Materials		2,428.08	1,453.75
	410 Miscellaneous Federal Grants Direct from Feds				
		1XXX Instruction			
		6XX Supplies and Materials		117.23	0.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
		1XX Personal Services - Salaries		13,443.72	13,232.20
		2XX Personal Services - Employee Benefits		19.26	409.06
		4XX Purchased Property Services		0.00	262.00
		5XX Other Purchased Services		404.44	545.48
		6XX Supplies and Materials		1,528.20	1,920.58
		810 Dues and Fees		322.00	50.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX Personal Services - Salaries		33,728.67	37,044.88
		2XX Personal Services - Employee Benefits		2,046.15	2,085.95
		4XX Purchased Property Services		0.00	994.38
		5XX Other Purchased Services		0.00	2,382.42
		6XX Supplies and Materials		8,736.89	12,008.81
		810 Dues and Fees		3,535.92	4,108.38
	910 Food Services				
		31XX Food Services			
		2XX Personal Services - Employee Benefits		26.94	0.00
		6XX Supplies and Materials		40,000.00	38,091.96
		810 Dues and Fees		125.00	125.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	999 Undistributed					
		61XX Operating Transfers to Other Funds				
		910	Operating Transfers to Other Funds	5,176.77	0.00	
	9999 Undistributed					
		892	Material Prior Period Expenditure Adjustments	364.00	0.00	
445	School Safety Transfer					
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		4XX	Purchased Property Services	0.00	16,966.45	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>1,270,936.43</u>	<u>1,289,725.38</u>	

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					143,171.51	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,275,924.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,289,725.38	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					129,370.67	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	82,442.77	40,506.14
	1112 District Levy - Personal Property	536.30	300.84
	1113 District Levy - Heavy Motor Vehicles	0.00	67.47
	1114 District Levy - Pers Prop/Mobile Homes	637.31	742.21
	1190 Penalties and Interest on Taxes	166.47	212.85
	1510 Interest Earnings	233.01	401.95
	1900 Other Revenue from Local Sources	216.25	0.00
	1910 Rentals	2.32	0.00
	2220 County On-Schedule Trans Reimb	18,763.74	17,199.35
	3210 State On-Schedule Trans Reimb	18,763.75	17,199.35
	3444 State School Block Grant	6,027.81	6,027.81
	3446 SB96 Block Grant Reimbursement	1,002.86	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		128,792.59	82,657.97

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	62,104.12	54,726.17
			2XX Personal Services - Employee Benefits	5,992.13	4,301.61
			3XX Purchased Professional and Technical Services	325.53	173.00
			4XX Purchased Property Services	6,135.01	14,700.30
			5XX Other Purchased Services	1,168.18	1,141.11
			6XX Supplies and Materials	10,627.02	5,517.57
			810 Dues and Fees	0.00	174.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				86,351.99	80,734.51



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance					54,934.56	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					82,657.97	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					80,734.51	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					56,858.02	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	916.82	40,432.04
	1112 District Levy - Personal Property	0.00	271.01
	1113 District Levy - Heavy Motor Vehicles	0.00	69.73
	1114 District Levy - Pers Prop/Mobile Homes	0.00	256.26
	1190 Penalties and Interest on Taxes	0.00	43.23
	1510 Interest Earnings	975.93	1,671.73
	1900 Other Revenue from Local Sources	130.81	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,023.56	42,744.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	215,151.14	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	42,744.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	257,895.14	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	33.30	23.29
	1621 Lunch Sales	14,423.66	4,489.21
	1900 Other Revenue from Local Sources	0.00	3.66
	3220 State Food Services Match	0.00	196.30
	4100 Federal Miscellaneous Grants - Direct from Feds	44,475.84	51,096.91
	6100 Material Prior Period Revenue Adjustments	3,810.57	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		62,743.37	55,809.37

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	32,121.11	35,854.90
			2XX Personal Services - Employee Benefits	8,418.35	7,157.90
			3XX Purchased Professional and Technical Services	212.00	217.00
			4XX Purchased Property Services	2,002.20	1,607.00
			6XX Supplies and Materials	1,706.02	15,020.96
			810 Dues and Fees	368.35	184.95
			8XX Other Expenditures	244.25	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				45,072.28	60,042.71

Schedule Of Changes Worksheet Fund Code 12

Beginning Fund Balance					13,878.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					55,809.37 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					60,042.71 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,645.13 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	5,961.00	28,061.50
	1112 District Levy - Personal Property	38.43	190.29
	1113 District Levy - Heavy Motor Vehicles	0.00	48.22
	1114 District Levy - Pers Prop/Mobile Homes	33.50	212.27
	1190 Penalties and Interest on Taxes	8.59	36.30
	1510 Interest Earnings	84.69	57.38
	1900 Other Revenue from Local Sources	0.44	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>6,126.65</u>	<u>28,605.96</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280	Special Education - Local and State			
		1XXX	Instruction		
			1XX Personal Services - Salaries	18,794.22	15,250.66
			2XX Personal Services - Employee Benefits	401.19	57.75
			5XX Other Purchased Services	77.25	10,470.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>19,272.66</u>	<u>25,778.65</u>

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance					6,202.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					28,605.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					25,778.65	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,030.24	(5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	488.53	799.21
	1900 Other Revenue from Local Sources	378.08	2,260.66
	2240 County Retirement Distribution	160,282.99	195,026.15
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		161,149.60	198,086.02

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	180	Summer School				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	405.10	0.00
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	75,233.73	70,595.86
		221X	Improvement of Instruction Services			
			2XX	Personal Services - Employee Benefits	4,052.16	3,822.60
		222X	Educational Media Services			
			2XX	Personal Services - Employee Benefits	4,052.31	3,822.79
		23XX	Support Services - General Administration			
			2XX	Personal Services - Employee Benefits	10,379.43	11,300.16
		24XX	Support Services - School Administration			
			2XX	Personal Services - Employee Benefits	2,900.16	3,460.98
		25XX	Support Services - Business			
			2XX	Personal Services - Employee Benefits	5,217.90	3,862.26
		26XX	Operation and Maintenance of Plant Services			
			2XX	Personal Services - Employee Benefits	11,412.12	13,848.13
		27XX	Student Transportation Services			
			2XX	Personal Services - Employee Benefits	9,903.07	8,738.10
	210	Non-Federal Alternative Education				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	16.46	0.00
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	9,126.86	10,065.17
	390	State Career & Technical Ed Entitlement - Undistributed				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	5,997.83	6,067.29



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	710	School Sponsored Extracurricular Activities				
		34XX	Extracurricular - Activities			
			2XX Personal Services - Employee Benefits	2,194.51	2,192.23	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX Personal Services - Employee Benefits	5,170.69	3,852.88	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	4,664.77	5,304.36	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				150,727.10	146,932.81	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					73,862.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					198,086.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					146,932.81	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					125,015.92	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
329	Jobs for Montana Graduates	
	3290 State - Other State Grants	3,000.00
390	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	3,851.00
391	Vo Ed Carl Perkins Basic Grant	
	3900 State Career & Technical Ed Entitlement	0.00
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,326.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	9,872.12
420	Title I, Part A, Improving Basic Programs	
	4100 Federal Miscellaneous Grants - Direct from Feds	0.00
	4200 Title I, Part A, Improving Basic Programs	50,969.09
425	Migrant Education	
	4250 Title I, Part C, Migrant Education	29,067.70
456	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	7,500.00
474	DPHHS Funds for Pre-Employment	
	4740 Pre-Employment Transition Services (DPHHS)	2,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		109,085.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
329	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		674.94
			5XX Other Purchased Services		752.95
			6XX Supplies and Materials		55.18
			810 Dues and Fees		60.00
			329 Subtotal		1,543.07
390	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
			4XX Purchased Property Services		84.95
			5XX Other Purchased Services		750.00
			6XX Supplies and Materials		254.23
			390 Subtotal		1,089.18



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
391	Vo Ed Carl Perkins Basic Grant				
	391 State Career & Technical Ed Entitlement - Agriculture				
	1XXX Instruction				
			6XX Supplies and Materials		0.00
			810 Dues and Fees		0.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		0.00
451	Carl Perkins (Federal Vo-Ed) - Basic Grant				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,591.00
			810 Dues and Fees		25.00
	221X Improvement of Instruction Services				
			3XX Purchased Professional and Technical Services		535.00
			391 Subtotal		2,151.00
412	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
	1XXX Instruction				
			3XX Purchased Professional and Technical Services		9,793.90
	221X Improvement of Instruction Services				
			5XX Other Purchased Services		78.22
			412 Subtotal		9,872.12
420	Title I, Part A, Improving Basic Programs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		0.00
420	Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		31,246.45
			2XX Personal Services - Employee Benefits		8,680.49
			5XX Other Purchased Services		10,315.16
			6XX Supplies and Materials		726.99
			420 Subtotal		50,969.09
425	Migrant Education				
	425 Title I, Part C, Migrant Education				
	1XXX Instruction				
			1XX Personal Services - Salaries		12,580.33
			2XX Personal Services - Employee Benefits		2,260.99
			3XX Purchased Professional and Technical Services		190.00
			4XX Purchased Property Services		3,500.00
			5XX Other Purchased Services		247.25
			6XX Supplies and Materials		64.97



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
		27XX	Student Transportation Services		
		1XX	Personal Services - Salaries		1,678.78
		2XX	Personal Services - Employee Benefits		365.54
		4XX	Purchased Property Services		3,397.00
		31XX	Food Services		
		1XX	Personal Services - Salaries		1,796.64
		2XX	Personal Services - Employee Benefits		231.30
		4XX	Purchased Property Services		2,750.00
		6XX	Supplies and Materials		4.90
		425 Subtotal			29,067.70

456 IDEA Part B

456 IDEA, Part B, Children with Disabilities

1XXX Instruction

1XX	Personal Services - Salaries	6,810.29
2XX	Personal Services - Employee Benefits	89.71
3XX	Purchased Professional and Technical Services	600.00

456 Subtotal

7,500.00

Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

102,192.16

Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	60,741.57	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	109,085.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	102,192.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	67,635.32	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
329 Jobs for Montana Graduates	3,000.00	1,543.07	1,456.93
390 Vo Ed All Career & Tech Ed Programs	3,851.00	1,089.18	2,761.82
391 Vo Ed Carl Perkins Basic Grant	2,326.00	2,151.00	175.00
412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	9,872.12	9,872.12	0.00
420 Title I, Part A, Improving Basic Programs	50,969.09	50,969.09	0.00
425 Migrant Education	29,067.70	29,067.70	0.00
456 IDEA Part B	7,500.00	7,500.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Project Reporter Summaries

Project Reporter

474 DPHHS Funds for Pre-Employment

Total

Revenues	Expenditures	Difference
2,500.00	0.00	2,500.00
109,085.91	102,192.16	6,893.75



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	0.23	0.01
	1112 District Levy - Personal Property	0.03	0.00
	1114 District Levy - Pers Prop/Mobile Homes	0.03	0.02
	1190 Penalties and Interest on Taxes	0.06	1.23
	1340 Fees for Adult Education	30.00	370.00
	1510 Interest Earnings	57.34	92.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>87.69</u>	<u>463.31</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	610 Adult Continuing Education Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	466.12
			2XX Personal Services - Employee Benefits	0.00	1.16
			6XX Supplies and Materials	0.00	250.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>717.28</u>

Schedule Of Changes Worksheet Fund Code 17

Beginning Fund Balance	12,738.67	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	463.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	717.28	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	12,484.70	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

05 Carbon County

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0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	1,550.00
	1510 Interest Earnings	81.48	131.89
	3260 State Driver's Education Reimbursement	874.97	1,166.59
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		956.45	2,848.48

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18
PRC	Program	Function	Object	2015 Value	2016 Value
	180	Summer School			
		1XXX	Instruction		
			1XX Personal Services - Salaries	2,420.00	2,300.00
			2XX Personal Services - Employee Benefits	12.65	5.04
			6XX Supplies and Materials	386.23	195.80
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,818.88	2,500.84

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						17,812.29 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,848.48 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,500.84 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						18,159.93 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	107.74	108.04
	1900 Other Revenue from Local Sources	7,200.00	0.00
	1910 Rentals	0.00	9,701.70
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,307.74	9,809.74

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	0.00	176.00
		23XX	Support Services - General Administration		
			4XX Purchased Property Services	1,950.90	0.00
			6XX Supplies and Materials	6.41	0.00
		26XX	Operation and Maintenance of Plant Services		
			3XX Purchased Professional and Technical Services	0.00	6,000.00
			4XX Purchased Property Services	0.00	6,485.33
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,957.31	12,661.33

Schedule Of Changes Worksheet					Fund Code 20
Beginning Fund Balance					21,751.84 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					9,809.74 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					12,661.33 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					18,900.25 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	6.87	71.03
	5300 Operating Transfers from Other Funds	5,176.77	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,183.64</u>	<u>71.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		0.00	3,662.85
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>3,662.85</u>

Schedule Of Changes Worksheet

Fund Code 21

Beginning Fund Balance	10,423.86	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	71.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	3,662.85	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,832.04	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 28
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	14,836.59	14,558.88
	1112 District Levy - Personal Property	6.88	102.91
	1113 District Levy - Heavy Motor Vehicles	0.00	24.67
	1114 District Levy - Pers Prop/Mobile Homes	119.97	181.16
	1190 Penalties and Interest on Taxes	31.89	38.05
	1510 Interest Earnings	51.19	242.69
	1900 Other Revenue from Local Sources	3.21	0.00
	3281 State Technology Aid	1,185.92	1,131.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>16,235.65</u>	<u>16,279.79</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 28	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX	Purchased Professional and Technical Services	17,013.30	13,018.70
			6XX	Supplies and Materials	4,667.52	2,963.17
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					21,680.82	15,981.87

Schedule Of Changes Worksheet				Fund Code 28
Beginning Fund Balance				1,288.35 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				16,279.79 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				15,981.87 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,586.27 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.70	9.27
	1900 Other Revenue from Local Sources	414.47	365.69
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		417.17	374.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	0.00

Schedule Of Changes Worksheet						Fund Code 29
Beginning Fund Balance						1,013.55 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						374.96 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,388.51 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	113,729.90	115,316.94
1112	District Levy - Personal Property	724.90	814.17
1113	District Levy - Heavy Motor Vehicles	0.00	195.54
1114	District Levy - Pers Prop/Mobile Homes	858.27	1,399.00
1190	Penalties and Interest on Taxes	224.30	257.86
1510	Interest Earnings	74.34	282.81
3120	State Guaranteed Tax Base Aid	1,545.02	1,660.48
6100	Material Prior Period Revenue Adjustments	-111,984.42	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,172.31</u>	<u>119,926.80</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
1XX	Regular Education Programs - Elementary/Secondary				
51XX	General Obligation Bonds, Special Assessments and Interest				
			840 Principal On Debt	70,000.00	75,000.00
			850 Interest on Debt	45,218.76	43,818.76
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>115,218.76</u>	<u>118,818.76</u>

Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	2,838.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,926.80	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	118,818.76	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,946.52	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12.62	20.21
	6100 Material Prior Period Revenue Adjustments	0.00	7,800.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>12.62</u>	<u>7,820.21</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance	-5,000.83	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	7,820.21	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	2,819.38	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

05 Carbon County

**** Recalculated ****

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	1,292.01	0.00
	1190 Penalties and Interest on Taxes	0.00	33.97
	1510 Interest Earnings	84.15	400.52
	1900 Other Revenue from Local Sources	177.97	0.00
	3445 State Combined Fund School Block Grant	0.00	14,176.27
445	School Safety Transfer		
	6100 Material Prior Period Revenue Adjustments	37,500.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		39,054.13	14,610.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance	56,727.35	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	14,610.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	71,338.11	(5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

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05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	141.63	322.46
	1900 Other Revenue from Local Sources	2,000.00	0.00
	1920 Contributions/Donations from Private Sources	625.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,766.63	322.46

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			8XX Other Expenditures	2,875.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,875.00	0.00	

Schedule Of Changes Worksheet					Fund Code 81
Beginning Fund Balance					30,648.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					322.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					30,970.71 (5)



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1700 Student Extracurricular Activity Receipts	73,015.01	75,789.19
	6100 Material Prior Period Revenue Adjustments	-4,917.75	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>68,097.26</u>	<u>75,789.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	66,130.53	72,415.24
	999	Undistributed				
		9999	Undistributed			
			892	Material Prior Period Expenditure Adjustments	0.00	1.75
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				66,130.53	72,416.99	

Schedule Of Changes Worksheet				Fund Code 84
Beginning Fund Balance				37,063.97 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				75,789.19 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				72,416.99 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				40,436.17 (5)

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	16,737.50	16,049.95
XX	39X 1XXX 112	Certified Teacher Staff Salaries	36,702.84	37,166.72
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	407,360.00	406,338.29
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	7,447.53	17,901.28
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	0.00	375.84
XX	XXX 26XX 41X	Energy Utility Services	40,331.45	32,831.41
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	0.00	0.00
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	77.25	10,470.24
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	15,422.40
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	15,422.40

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	5,140.80
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	22,208.25
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	84,500.46
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	50,782.45	15,250.66	0.00	0.00	0.00
280	1XXX	2XX	4,850.12	57.75	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	0.00	10,470.24	0.00	0.00	0.00
280	1XXX	6XX	1,057.78	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	2,031.46	0.00	0.00	0.00	0.00
Totals			58,721.81	25,778.65	0.00	0.00	0.00

84,500.46

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	11,393.00	0.00	0.00	0.00	11,393.00
Buildings	2,661,507.00	0.00	57,731.00	0.00	2,719,238.00
Machinery and Equipment	432,029.00	0.00	0.00	0.00	432,029.00
Totals at Historical Cost	3,104,929.00	0.00	57,731.00	0.00	3,162,660.00
Depreciation					
Building Accum	617,766.00	0.00	94,702.00	0.00	712,468.00
Machinery and Equipment Accum	370,494.00	0.00	25,381.00	0.00	395,875.00
Total Accumulated Depreciation	988,260.00	0.00	120,083.00	0.00	1,108,343.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,116,669.00	0.00	-62,352.00	0.00	2,054,317.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	57,029.89	0.00	0.00	30,511.91	26,517.98	0.00	26,517.98
Other Post Employment Benefits	18,000.00	0.00	0.00	0.00	18,000.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	75,029.89	0.00	0.00	30,511.91	44,517.98	0.00	26,517.98
Bond(s)							
08/21/2013	580,000.00	0.00	37,500.00	0.00	542,500.00	37,500.00	505,000.00
08/21/2013	580,000.00	0.00	37,500.00	0.00	542,500.00	37,500.00	505,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	1,160,000.00	0.00	75,000.00	0.00	1,085,000.00	75,000.00	1,010,000.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0072-39070488

**** Recalculated ****

05 Carbon County

0072 Fromberg K-12

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	145,959.64	51,288.02	0.00	197,247.66
Net Pension - TRS	753,393.00	120,857.00	0.00	874,250.00